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Counsel for the Former Employee Defendants

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF TEXAS
DALLAS DIVISION**

In re:

HIGHLAND CAPITAL MANAGEMENT, L.P.,
Reorganized Debtor.

Chapter 11

Case No. 19-34054-sgj11

MARC S. KIRSCHNER, AS LITIGATION TRUSTEE
OF THE LITIGATION SUB-TRUST,

Plaintiff,

v.

JAMES D. DONDERO; MARK A. OKADA; SCOTT ELLINGTON; ISAAC LEVENTON; GRANT JAMES SCOTT III; FRANK WATERHOUSE; STRAND ADVISORS, INC.; NEXPOINT ADVISORS, L.P.; HIGHLAND CAPITAL MANAGEMENT FUND ADVISORS, L.P.; DUGABOY INVESTMENT TRUST AND NANCY DONDERO, AS TRUSTEE OF DUGABOY INVESTMENT TRUST; GET GOOD TRUST AND GRANT JAMES SCOTT III, AS TRUSTEE OF GET GOOD TRUST; HUNTER MOUNTAIN INVESTMENT TRUST; MARK & PAMELA OKADA FAMILY TRUST - EXEMPT TRUST #1 AND LAWRENCE TONOMURA AS TRUSTEE OF MARK & PAMELA OKADA FAMILY TRUST - EXEMPT TRUST #1; MARK & PAMELA OKADA FAMILY TRUST - EXEMPT TRUST #2 AND LAWRENCE TONOMURA IN HIS CAPACITY AS TRUSTEE OF MARK & PAMELA OKADA FAMILY TRUST - EXEMPT TRUST #2; CLO HOLDCO, LTD.; CHARITABLE DAF HOLDCO, LTD.; CHARITABLE DAF FUND, LP.; HIGHLAND DALLAS FOUNDATION; RAND PE FUND I, LP, SERIES 1; MASSAND CAPITAL, LLC; MASSAND CAPITAL, INC.; SAS ASSET RECOVERY, LTD.; AND CPCM, LLC,

Defendants.

Adv. Pro. No. 21-03076-sgj

**THE FORMER EMPLOYEE DEFENDANTS' WITNESS AND EXHIBIT LIST
FOR STATUS CONFERENCE SCHEDULED FOR
MARCH 17, 2022 AT 1:30 P.M. (CENTRAL TIME)**

Scott Ellington, Isaac Leventon, Frank Waterhouse, and CPCM, LLC (collectively, the “*Former Employee Defendants*”) hereby file this Witness and Exhibit List for the hearing scheduled on **Thursday, March 17, 2022 at 1:30 p.m.** on the following matters:

1. *The Motion to Withdraw the Reference for the Causes of Action in the Complaint Asserted Against the Former Employee Defendants* [Adv. Proc. Dkt. 27], the *Brief in Support of Motion to Withdraw the Reference for the Causes of Action in the Complaint Asserted Against the Former Employee Defendants* [Adv. Proc. Dkt. 28], and *The Former Employee Defendants’ Reply in Support of the Motion to Withdraw the Reference* [Adv. Proc. Dkt. 108].
2. *The Motion of the Okada Parties to Withdraw the Reference* [Adv. Proc. Dkt. 36], the *Memorandum of Law in Support of the Okada Parties’ Motion to Withdraw the Reference* [Adv. Proc. Dkt. 37], and the *Reply in Support of the Okada Parties’ Motion to Withdraw the Reference* [Adv. Proc. Dkt. 105].
3. *The Motion to Withdraw the Reference for the Causes of Action in the Complaint Asserted Against Defendants* [Adv. Proc. Dkt. 39], the *Memorandum in Support of Defendants NexPoint Advisors, L.P. and Highland Capital Management Fund Advisors, L.P.’s Jury Demand and Motion to Withdraw the Reference* [Adv. Proc. Dkt. 40], and the *Reply in Support of Motion to Withdraw the Reference* [Adv. Proc. Dkt. 103].
4. *Defendants James Dondero, Dugaboy Investment Trust, Get Good Trust, and Strand Advisors, Inc.’s Motion to Withdraw the Reference* [Adv. Proc. Dkt. 45], *Defendants James Dondero, Dugaboy Investment Trust, Get Good Trust, and Strand Advisors, Inc.’s Memorandum of Law in Support of Motion to Withdraw the Reference* [Adv. Proc. Dkt. 46], and *The Dondero Defendants’ Reply in Support of the Motion to Withdraw the Reference* [Adv. Proc. Dkt. 106].
5. *Defendant Grant James Scott’s Motion to Withdraw Reference* [Adv. Proc. Dkt. 50], and *Defendant Grant James Scott’s Brief in Support of Motion to Withdraw Reference* [Adv. Proc. Dkt. 51].
6. *Motion to Withdraw the Reference* [Adv. Proc. Dkt. 59], and *Reply in Support of Motion to Withdraw the Reference* [Adv. Proc. Dkt. 104] filed by CLO Holdco, Ltd., Charitable DAF Holdco, Ltd., Charitable DAF Fund, L.P., and Highland Dallas Foundation.
7. *The Litigation Trustee’s Response in Opposition to Defendants’ Motions to Withdraw the Reference* [Adv. Proc. Dkt. 95].

Former Employee Defendants' Witness List

At the hearing, the Former Employee Defendants may call the following persons to testify as witnesses:

1. Any witness called by any other party; and
2. Rebuttal witnesses as necessary.

The Former Employee Defendants reserve the right to cross-examine any witness called by any other party.

Former Employee Defendants' Exhibit List

EXHIBIT	DESCRIPTION OF EXHIBIT	OFFERED	OBJECTION	ADMITTED
FE-1	Proof of Claim #32 for Internal Revenue Taxes, filed in <i>In re Highland Capital Mgmt. L.P.</i> , Case No. 19-34054 (Bankr. N. D. Tex. Feb. 13, 2020)			
FE-2	Proof of Claim #173 for Internal Revenue Taxes (Amendment No. 1 to Proof of Claim dated 02/12/2020), filed in <i>In re Highland Capital Mgmt. L.P.</i> , Case No. 19-34054 (Bankr. N. D. Tex. Apr. 14, 2020)			
FE-3	Proof of Claim #248 for Internal Revenue Taxes (Amendment No. 3 to Proof of Claim dated 02/13/2020), filed in <i>In re Highland Capital Mgmt. L.P.</i> , Case No. 19-34054 (Bankr. N. D. Tex. July 7, 2021)			
FE-4	Proof of Claim #252 for Internal Revenue Taxes (Amendment No. 5 to Proof of Claim dated 02/13/2020), filed in <i>In re Highland Capital Mgmt. L.P.</i> , Case No. 19-34054 (Bankr. N. D. Tex. Oct. 6, 2021)			
	Any exhibits designated by any other party			

EXHIBIT	DESCRIPTION OF EXHIBIT	OFFERED	OBJECTION	ADMITTED
	Any exhibits necessary and appropriate as rebuttal evidence			

The Former Employee Defendants reserve the right to amend or supplement this Witness and Exhibit List as necessary in advance of the Status Conference. This Witness and Exhibit List is not intended to limit the Former Employee Defendants at the Status Conference or to imply that the Former Employee Defendants may not seek introduction of evidence that is not on this list. The Former Employee Defendants reserve the right to use any of the exhibits designated by any other party to this case.

Dated: March 14, 2022

By: /s/ Debra A. Dandeneau
 Michelle Hartmann
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 New York, NY 10018
 Telephone: 212-626-4875
 Email: debra.dandeneau@bakermckenzie.com
 Email: blaire.cahn@bakermckenzie.com
(Admitted pro hac vice)

Counsel for the Former Employee Defendants

CERTIFICATE OF SERVICE

The undersigned hereby certifies that on March 14, 2022, a true and correct copy of the foregoing was served electronically via the Court's CM/ECF notice system to all counsel of record registered to receive notice.

/s/Debra A. Dandeneau _____

Debra A. Dandeneau

EXHIBIT “FE-1”

Fill in this information to identify the case:

Debtor 1	HIGHLAND CAPITAL MANAGEMENT L P	
Debtor 2 (Spouse, if filing)		
United States Bankruptcy Court for the: NORTHERN	District of TEXAS (State)	
Case number 19-34054-SGJ11		

Official Form 410

Proof of Claim

04/19

Read the instructions before filling out this form. This form is for making a claim for payment in a bankruptcy case. Do not use this form to make a request for payment of an administrative expense. Make such a request according to 11 U.S.C. § 503.

Filers must leave out or redact information that is entitled to privacy on this form or on any attached documents. Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, judgments, mortgages, and security agreements. **Do not send original documents;** they may be destroyed after scanning. If the documents are not available, explain in an attachment.

A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, or both. 18 U.S.C. §§ 152, 157, and 3571.

Fill in all the information about the claim as of the date the case was filed. That date is on the notice of bankruptcy (Form 309) that you received.

Part 1: Identify the Claim

1. Who is the current creditor?	Department of the Treasury - Internal Revenue Service	
	Name of the current creditor (the person or entity to be paid for this claim)	
	Other names the creditor used with the debtor	
2. Has this claim been acquired from someone else?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. From whom? _____	
3. Where should notices and payments to the creditor be sent?	Where should notices to the creditor be sent?	Where should payments to the creditor be sent? (if different)
Federal Rule of Bankruptcy Procedure (FRBP) 2002(g)	Internal Revenue Service	Internal Revenue Service
	Name	Name
	P.O. Box 7346	1100 Commerce St M/S MC5027DAL
	Number Street	Number Street
Philadelphia PA 19101-7346	Dallas TX 75242	
City State ZIP Code	City State ZIP Code	
Contact phone 1-800-973-0424	Contact phone 214 413-5327	
Contact email _____	Contact email _____	
Creditor Number: 18833095		
Uniform claim identifier for electronic payments in chapter 13 (if you use one) _____		
4. Does this claim amend one already filed?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Claim number on court claims registry (if known) _____ Filed on: _____ MM / DD / YYYY	
5. Do you know if anyone else has filed a proof of claim for this claim?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Who made the earlier filing? _____	
 19340542002130000000000001		

Part 2: Give Information About the Claim as of the Date the Case Was Filed

6. Do you have any number you use to identify the debtor?	<input type="checkbox"/> No <input checked="" type="checkbox"/> Yes. Last 4 digits of the debtor's account or any number you use to identify the debtor: <u>See Attachment</u>	
7. How much is the claim?	\$ 91,136.11	Does this amount include interest or other charges? <input type="checkbox"/> No <input checked="" type="checkbox"/> Yes. Attach statement itemizing interest, fees, expenses, or other charges required by Bankruptcy Rule 3001(c)(2)(A).
8. What is the basis of the claim?	Examples: Goods sold, money loaned, lease, services performed, personal injury or wrongful death, or credit card. Attach redacted copies of any documents supporting the claim required by Bankruptcy Rule 3001(c). Limit disclosing information that is entitled to privacy, such as health care information.	
Taxes		
9. Is all or part of the claim secured?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. The claim is secured by a lien on property. Nature of property: <input type="checkbox"/> Real Estate. If the claim is secured by the debtor's principal residence, file a Mortgage Proof of Claim Attachment (Official Form 410-A) with this Proof of Claim. <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other. Describe: _____	
Basis for perfection: Attach redacted copies of documents, if any, that show evidence of perfection of a security interest (for example, a mortgage, lien, certificate of title, financing statement, or other document that shows the lien has been filed or recorded.)		
Value of Property: \$ _____		
Amount of the claim that is secured: \$ _____		
Amount of the claim that is unsecured: \$ _____ (The sum of the secured and unsecured amounts should match the amount in line 7.)		
Amount necessary to cure any default as of the date of the petition: \$ _____		
Annual Interest Rate (when case was filed) % <input type="checkbox"/> Fixed <input type="checkbox"/> Variable		
10. Is this claim based on a lease?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Amount necessary to cure any default as of the date of the petition. \$ _____	
11. Is this claim subject to a right of setoff?	<input type="checkbox"/> No <input checked="" type="checkbox"/> Yes. Identify the property <u>See Attachment</u>	

12. Is all or part of the claim entitled to priority under 11 U.S.C. §507(a)?

No

Yes. Check all that apply:

A claim may be partly priority and partly nonpriority. For example, in some categories, the law limits the amount entitled to priority.

Amount entitled to priority
<input type="checkbox"/> Domestic support obligations (including alimony and child support) under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B). \$ _____
<input type="checkbox"/> Up to \$3,025* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use. 11 U.S.C. § 507(a)(7). \$ _____
<input type="checkbox"/> Wages, salaries, or commissions (up to \$13,650*) earned within 180 days before the bankruptcy petition is filed or the debtor's business ends, whichever is earlier. 11 U.S.C. § 507(a)(4). \$ _____
<input checked="" type="checkbox"/> Taxes or penalties owed to governmental units. 11 U.S.C. § 507(a)(8). \$ 5,754.79
<input type="checkbox"/> Contributions to an employee benefit plan. 11 U.S.C. § 507(a)(5). \$ _____
<input type="checkbox"/> Other. Specify subsection of 11 U.S.C. § 507(a)(_____) that applies. \$ _____

*Amounts are subject to adjustment on 4/01/22 and every 3 years after that for cases begun on or after the date of adjustment.

Part 3: Sign Below

The person completing this proof of claim must sign and date it.

FRBP 9011(b).

If you file this claim electronically, FRBP 5005(a)(2) authorizes courts to establish local rules specifying what a signature is.

A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, or both.

18 U.S.C. §§ 152, 157, and 3571.

Check the appropriate box:

- I am the creditor.
- I am the creditor's attorney or authorized agent.
- I am the trustee, or the debtor, or their authorized agent. Bankruptcy Rule 3004.
- I am a guarantor, surety, endorser, or other codebtor. Bankruptcy Rule 3005.

I understand that an authorized signature on this Proof of Claim serves as an acknowledgment that when calculating the amount of the claim, the creditor gave the debtor credit for any payments received toward the debt.

I have examined the information in this Proof of Claim and have a reasonable belief that the information is true and correct.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on date 02/12/2020
MM / DD / YYYY

/s/ FAYE GARRETT

(Signature)

Print the name of the person who is completing and signing this claim:

Name	<u>FAYE</u>	GARRETT
	First name	Middle name
	Last name	

Title	<u>Bankruptcy Specialist</u>
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Company	<u>Internal Revenue Service</u>
	Identify the corporate servicer as the company if the authorized agent is a servicer.

Address	<u>1100 Commerce St M/S MC5027DAL</u>
	Number Street

<u>Dallas</u>	TX	<u>75242</u>
City	State	ZIP Code

Contact Phone 214 413-5327

Email: _____

Proof of Claim for Internal Revenue Taxes

Department of the Treasury/Internal Revenue Service



Form 410
Attachment

In the Matter of: HIGHLAND CAPITAL MANAGEMENT L P
300 CRESCENT COURT
SUITE 700
DALLAS, TX 75201

Case Number
19-34054-SGJ11
Type of Bankruptcy Case
CHAPTER 11

Date of Petition
10/16/2019

The United States has not identified a right of setoff or counterclaim. However, this determination is based on available data and is not intended to waive any right to setoff against this claim debts owed to this debtor by this or any other federal agency. All rights of setoff are preserved and will be asserted to the extent lawful.

Unsecured Priority Claims under section 507(a)(8) of the Bankruptcy Code

Taxpayer ID Number	Kind of Tax	Tax Period	Date Tax Assessed	Tax Due	Interest to Petition Date
XX-XXX6725	EXCISE	09/30/2016	1 Estimated- SEE NOTE	\$100.00	\$0.00
XX-XXX6725	EXCISE	12/31/2016	1 Estimated- SEE NOTE	\$100.00	\$0.00
XX-XXX6725	EXCISE	03/31/2017	1 Estimated- SEE NOTE	\$100.00	\$0.00
XX-XXX6725	EXCISE	06/30/2017	1 Estimated- SEE NOTE	\$100.00	\$0.00
XX-XXX6725	EXCISE	09/30/2017	1 Estimated- SEE NOTE	\$100.00	\$0.00
XX-XXX6725	EXCISE	12/31/2017	1 Estimated- SEE NOTE	\$100.00	\$0.00
XX-XXX6725	EXCISE	03/31/2018	1 Estimated- SEE NOTE	\$100.00	\$0.00
XX-XXX6725	MISC PEN	03/31/2018	ESTIMATED LIABILITY *	\$100.00	\$0.00
XX-XXX6725	MISC PEN	06/30/2018	2 Estimated- SEE NOTE	\$100.00	\$0.00
XX-XXX6725	WT-FICA	09/30/2018	ESTIMATED LIABILITY *	\$100.00	\$0.00
XX-XXX6725	EXCISE	09/30/2018	3 Estimated- SEE NOTE	\$599.89	\$32.58
XX-XXX6725	EXCISE	12/31/2018	3 Estimated- SEE NOTE	\$599.89	\$24.15
XX-XXX6725	MISC PEN	12/31/2018	2 Estimated- SEE NOTE	\$100.00	\$0.00
XX-XXX6725	EXCISE	03/31/2019	3 Estimated- SEE NOTE	\$599.89	\$15.08
XX-XXX6725	MISC PEN	03/31/2019	2 Estimated- SEE NOTE	\$100.00	\$0.00
XX-XXX6725	MISC PEN	06/30/2019	2 Estimated- SEE NOTE	\$100.00	\$0.00
XX-XXX6725	EXCISE	09/30/2019	3 Estimated- SEE NOTE	\$1,788.50	\$0.00
XX-XXX6725	MISC PEN	09/30/2019	2 Estimated- SEE NOTE	\$100.00	\$0.00
XX-XXX6725	WT-FICA	12/31/2019	1 Estimated- SEE NOTE	\$100.00	\$0.00
XX-XXX6725	EXCISE	12/31/2019	4 Estimated- SEE NOTE	\$294.81	\$0.00
XX-XXX6725	FUTA	12/31/2019	1 Estimated- SEE NOTE	\$100.00	\$0.00
XX-XXX6725	MISC PEN	12/31/2019	2 Estimated- SEE NOTE	\$100.00	\$0.00
XX-XXX6725	MISC PEN	03/31/2020	2 Estimated- SEE NOTE	\$100.00	\$0.00
				\$5,682.98	\$71.81

Total Amount of Unsecured Priority Claims:

\$5,754.79

¹ LIABILITY IS ESTIMATED BASED ON AVAILABLE INFORMATION BECAUSE THE RETURN HAS NOT BEEN FILED. THIS CLAIM MAY BE AMENDED AS NECESSARY AFTER THE DEBTOR FILES THE RETURN OR PROVIDES OTHER REQUIRED INFORMATION.

² ESTIMATED TRUST FUND RECOVERY PENALTY. IRC 6672

³ LIABILITY IS ESTIMATED BASED ON AVAILABLE INFORMATION BECAUSE THE RETURN HAS NOT BEEN FILED. THIS CLAIM MAY BE AMENDED AS NECESSARY AFTER THE DEBTOR FILES THE RETURN OR PROVIDES OTHER REQUIRED INFORMATION.

⁴ LIABILITY IS ESTIMATED BASED ON AVAILABLE INFORMATION BECAUSE THE RETURN HAS NOT BEEN FILED. THIS CLAIM MAY BE AMENDED AS NECESSARY AFTER THE DEBTOR FILES THE RETURN OR PROVIDES OTHER REQUIRED INFORMATION.

Proof of Claim for Internal Revenue Taxes

Department of the Treasury/Internal Revenue Service



Form 410
Attachment

In the Matter of: HIGHLAND CAPITAL MANAGEMENT L P
300 CRESCENT COURT
SUITE 700
DALLAS, TX 75201

Case Number
19-34054-SGJ11
Type of Bankruptcy Case
CHAPTER 11

Date of Petition
10/16/2019

Unsecured General Claims

Taxpayer ID Number	Kind of Tax	Tax Period	Date Tax Assessed	Tax Due	Interest to Petition Date
XX-XXX6725	EXCISE	12/31/2013	1 Estimated- SEE NOTE	\$100.00	\$0.00
XX-XXX6725	EXCISE	03/31/2014	1 Estimated- SEE NOTE	\$100.00	\$0.00
XX-XXX6725	EXCISE	06/30/2014	1 Estimated- SEE NOTE	\$100.00	\$0.00
XX-XXX6725	EXCISE	09/30/2014	1 Estimated- SEE NOTE	\$100.00	\$0.00
XX-XXX6725	EXCISE	12/31/2014	1 Estimated- SEE NOTE	\$100.00	\$0.00
XX-XXX6725	EXCISE	03/31/2015	1 Estimated- SEE NOTE	\$100.00	\$0.00
XX-XXX6725	EXCISE	06/30/2015	1 Estimated- SEE NOTE	\$100.00	\$0.00
XX-XXX6725	EXCISE	09/30/2015	1 Estimated- SEE NOTE	\$100.00	\$0.00
XX-XXX6725	EXCISE	12/31/2015	1 Estimated- SEE NOTE	\$100.00	\$0.00
XX-XXX6725	EXCISE	03/31/2016	1 Estimated- SEE NOTE	\$100.00	\$0.00
XX-XXX6725	EXCISE	06/30/2016	1 Estimated- SEE NOTE	\$100.00	\$0.00
XX-XXX6725	MISC PEN	12/31/2017	11/12/2018	\$0.00	\$4,742.54
XX-XXX6725	PTRSHP	12/31/2019	1 Estimated- SEE NOTE	\$100.00	\$0.00
				\$1,200.00	\$4,742.54

Penalty to date of petition on unsecured general claims (including interest thereon) \$79,438.78

Total Amount of Unsecured General Claims:	\$85,381.32
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EXHIBIT “FE-2”

Fill in this information to identify the case:

Debtor 1	HIGHLAND CAPITAL MANAGEMENT L P	
Debtor 2 (Spouse, if filing)		
United States Bankruptcy Court for the: NORTHERN	District of TEXAS (State)	
Case number 19-34054-SGJ11		

Official Form 410

Proof of Claim

04/19

Read the instructions before filling out this form. This form is for making a claim for payment in a bankruptcy case. Do not use this form to make a request for payment of an administrative expense. Make such a request according to 11 U.S.C. § 503.

Filers must leave out or redact information that is entitled to privacy on this form or on any attached documents. Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, judgments, mortgages, and security agreements. **Do not send original documents;** they may be destroyed after scanning. If the documents are not available, explain in an attachment.

A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, or both. 18 U.S.C. §§ 152, 157, and 3571.

Fill in all the information about the claim as of the date the case was filed. That date is on the notice of bankruptcy (Form 309) that you received.

Part 1: Identify the Claim

1. Who is the current creditor?	Department of the Treasury - Internal Revenue Service Name of the current creditor (the person or entity to be paid for this claim)	
	Other names the creditor used with the debtor _____	
2. Has this claim been acquired from someone else?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. From whom? _____	
3. Where should notices and payments to the creditor be sent?	Where should notices to the creditor be sent?	Where should payments to the creditor be sent? (if different)
Federal Rule of Bankruptcy Procedure (FRBP) 2002(g)	Internal Revenue Service Name	Internal Revenue Service Name
	P.O. Box 7346 Number Street	1100 Commerce St M/S MC5027DAL Number Street
	Philadelphia PA 19101-7346 City State ZIP Code	Dallas TX 75242 City State ZIP Code
	Contact phone 1-800-973-0424	Contact phone 214 413-5327
Contact email _____	Contact email _____	
Creditor Number: 18833095		
Uniform claim identifier for electronic payments in chapter 13 (if you use one) _____		
4. Does this claim amend one already filed?	<input type="checkbox"/> No <input checked="" type="checkbox"/> Yes. Claim number on court claims registry (if known) 5 Filed on: 02/13/2020 MM / DD / YYYY	
5. Do you know if anyone else has filed a proof of claim for this claim?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Who made the earlier filing? _____	



19340542004140000000000003

Part 2: Give Information About the Claim as of the Date the Case Was Filed

6. Do you have any number you use to identify the debtor?	<input type="checkbox"/> No <input checked="" type="checkbox"/> Yes. Last 4 digits of the debtor's account or any number you use to identify the debtor: <u>See Attachment</u>	
7. How much is the claim?	\$ 90,736.11	Does this amount include interest or other charges? <input type="checkbox"/> No <input checked="" type="checkbox"/> Yes. Attach statement itemizing interest, fees, expenses, or other charges required by Bankruptcy Rule 3001(c)(2)(A).
8. What is the basis of the claim?	Examples: Goods sold, money loaned, lease, services performed, personal injury or wrongful death, or credit card. Attach redacted copies of any documents supporting the claim required by Bankruptcy Rule 3001(c). Limit disclosing information that is entitled to privacy, such as health care information.	
Taxes		
9. Is all or part of the claim secured?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. The claim is secured by a lien on property. Nature of property: <input type="checkbox"/> Real Estate. If the claim is secured by the debtor's principal residence, file a Mortgage Proof of Claim Attachment (Official Form 410-A) with this Proof of Claim. <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other. Describe: _____	
Basis for perfection: Attach redacted copies of documents, if any, that show evidence of perfection of a security interest (for example, a mortgage, lien, certificate of title, financing statement, or other document that shows the lien has been filed or recorded.)		
Value of Property: \$ _____		
Amount of the claim that is secured: \$ _____		
Amount of the claim that is unsecured: \$ _____ (The sum of the secured and unsecured amounts should match the amount in line 7.)		
Amount necessary to cure any default as of the date of the petition: \$ _____		
Annual Interest Rate (when case was filed) % <input type="checkbox"/> Fixed <input type="checkbox"/> Variable		
10. Is this claim based on a lease?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Amount necessary to cure any default as of the date of the petition. \$ _____	
11. Is this claim subject to a right of setoff?	<input type="checkbox"/> No <input checked="" type="checkbox"/> Yes. Identify the property <u>See Attachment</u>	

12. Is all or part of the claim entitled to priority under 11 U.S.C. §507(a)?

No

Yes. Check all that apply:

A claim may be partly priority and partly nonpriority. For example, in some categories, the law limits the amount entitled to priority.

Amount entitled to priority
<input type="checkbox"/> Domestic support obligations (including alimony and child support) under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B). \$ _____
<input type="checkbox"/> Up to \$3,025* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use. 11 U.S.C. § 507(a)(7). \$ _____
<input type="checkbox"/> Wages, salaries, or commissions (up to \$13,650*) earned within 180 days before the bankruptcy petition is filed or the debtor's business ends, whichever is earlier. 11 U.S.C. § 507(a)(4). \$ _____
<input checked="" type="checkbox"/> Taxes or penalties owed to governmental units. 11 U.S.C. § 507(a)(8). \$ 5,454.79
<input type="checkbox"/> Contributions to an employee benefit plan. 11 U.S.C. § 507(a)(5). \$ _____
<input type="checkbox"/> Other. Specify subsection of 11 U.S.C. § 507(a)(_____) that applies. \$ _____

*Amounts are subject to adjustment on 4/01/22 and every 3 years after that for cases begun on or after the date of adjustment.

Part 3: Sign Below

The person completing this proof of claim must sign and date it.

FRBP 9011(b).

If you file this claim electronically, FRBP 5005(a)(2) authorizes courts to establish local rules specifying what a signature is.

A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, or both.

18 U.S.C. §§ 152, 157, and 3571.

Check the appropriate box:

- I am the creditor.
- I am the creditor's attorney or authorized agent.
- I am the trustee, or the debtor, or their authorized agent. Bankruptcy Rule 3004.
- I am a guarantor, surety, endorser, or other codebtor. Bankruptcy Rule 3005.

I understand that an authorized signature on this Proof of Claim serves as an acknowledgment that when calculating the amount of the claim, the creditor gave the debtor credit for any payments received toward the debt.

I have examined the information in this Proof of Claim and have a reasonable belief that the information is true and correct.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on date 04/13/2020
MM / DD / YYYY

/s/ FAYE COPPLE

(Signature)

Print the name of the person who is completing and signing this claim:

Name	<u>FAYE</u>	COPPLE
	First name	Middle name
	Last name	

Title	<u>Bankruptcy Specialist</u>
-------	------------------------------

Company	<u>Internal Revenue Service</u>
	Identify the corporate servicer as the company if the authorized agent is a servicer.

Address	<u>1100 Commerce St M/S MC5027DAL</u>
	Number Street

<u>Dallas</u>	TX	<u>75242</u>
City	State	ZIP Code

Contact Phone 214 413-5327

Email: _____

Proof of Claim for Internal Revenue Taxes

Department of the Treasury/Internal Revenue Service



Form 410
Attachment

In the Matter of: HIGHLAND CAPITAL MANAGEMENT L P
300 CRESCENT COURT
SUITE 700
DALLAS, TX 75201

Amendment No. 1 to Proof of Claim dated 02/12/2020.

Case Number
19-34054-SGJ11
Type of Bankruptcy Case
CHAPTER 11

Date of Petition
10/16/2019

The United States has not identified a right of setoff or counterclaim. However, this determination is based on available data and is not intended to waive any right to setoff against this claim debts owed to this debtor by this or any other federal agency. All rights of setoff are preserved and will be asserted to the extent lawful.

Unsecured Priority Claims under section 507(a)(8) of the Bankruptcy Code

Taxpayer ID Number	Kind of Tax	Tax Period	Date Tax Assessed	Tax Due	Interest to Petition Date
XX-XXX6725	EXCISE	09/30/2016	1 Estimated- SEE NOTE	\$100.00	\$0.00
XX-XXX6725	EXCISE	12/31/2016	1 Estimated- SEE NOTE	\$100.00	\$0.00
XX-XXX6725	EXCISE	03/31/2017	1 Estimated- SEE NOTE	\$100.00	\$0.00
XX-XXX6725	EXCISE	06/30/2017	1 Estimated- SEE NOTE	\$100.00	\$0.00
XX-XXX6725	EXCISE	09/30/2017	1 Estimated- SEE NOTE	\$100.00	\$0.00
XX-XXX6725	EXCISE	12/31/2017	1 Estimated- SEE NOTE	\$100.00	\$0.00
XX-XXX6725	EXCISE	03/31/2018	1 Estimated- SEE NOTE	\$100.00	\$0.00
XX-XXX6725	MISC PEN	03/31/2018	1 Estimated- SEE NOTE	\$100.00	\$0.00
XX-XXX6725	MISC PEN	06/30/2018	1 Estimated- SEE NOTE	\$100.00	\$0.00
XX-XXX6725	EXCISE	09/30/2018	1 Estimated- SEE NOTE	\$599.89	\$32.58
XX-XXX6725	MISC PEN	09/30/2018	1 Estimated- SEE NOTE	\$100.00	\$0.00
XX-XXX6725	EXCISE	12/31/2018	1 Estimated- SEE NOTE	\$599.89	\$24.15
XX-XXX6725	MISC PEN	12/31/2018	1 Estimated- SEE NOTE	\$100.00	\$0.00
XX-XXX6725	EXCISE	03/31/2019	1 Estimated- SEE NOTE	\$599.89	\$15.08
XX-XXX6725	MISC PEN	03/31/2019	1 Estimated- SEE NOTE	\$100.00	\$0.00
XX-XXX6725	MISC PEN	06/30/2019	1 Estimated- SEE NOTE	\$100.00	\$0.00
XX-XXX6725	EXCISE	09/30/2019	1 Estimated- SEE NOTE	\$1,788.50	\$0.00
XX-XXX6725	MISC PEN	09/30/2019	1 Estimated- SEE NOTE	\$100.00	\$0.00
XX-XXX6725	EXCISE	12/31/2019	1 Estimated- SEE NOTE	\$294.81	\$0.00
XX-XXX6725	MISC PEN	12/31/2019	1 Estimated- SEE NOTE	\$100.00	\$0.00
				<hr/> \$5,382.98	<hr/> \$71.81

Total Amount of Unsecured Priority Claims: \$5,454.79

Unsecured General Claims

Taxpayer ID Number	Kind of Tax	Tax Period	Date Tax Assessed	Tax Due	Interest to Petition Date
XX-XXX6725	EXCISE	12/31/2013	1 Estimated- SEE NOTE	\$100.00	\$0.00
XX-XXX6725	EXCISE	03/31/2014	1 Estimated- SEE NOTE	\$100.00	\$0.00
XX-XXX6725	EXCISE	06/30/2014	1 Estimated- SEE NOTE	\$100.00	\$0.00
XX-XXX6725	EXCISE	09/30/2014	1 Estimated- SEE NOTE	\$100.00	\$0.00
XX-XXX6725	EXCISE	12/31/2014	1 Estimated- SEE NOTE	\$100.00	\$0.00

1 LIABILITY IS ESTIMATED BASED ON AVAILABLE INFORMATION BECAUSE THE RETURN HAS NOT BEEN FILED. THIS CLAIM MAY BE AMENDED AS NECESSARY AFTER THE DEBTOR FILES THE RETURN OR PROVIDES OTHER REQUIRED INFORMATION.

Proof of Claim for Internal Revenue Taxes

Department of the Treasury/Internal Revenue Service



Form 410
Attachment

In the Matter of: HIGHLAND CAPITAL MANAGEMENT L P
300 CRESCENT COURT
SUITE 700
DALLAS, TX 75201

Amendment No. 1 to Proof of Claim dated 02/12/2020.

Case Number	19-34054-SGJ11
Type of Bankruptcy Case	CHAPTER 11
Date of Petition	10/16/2019

Unsecured General Claims (Continued from Page 1)

Taxpayer ID Number	Kind of Tax	Tax Period	Date Tax Assessed	Tax Due	Interest to Petition Date
XX-XXX6725	EXCISE	03/31/2015	1 Estimated- SEE NOTE	\$100.00	\$0.00
XX-XXX6725	EXCISE	06/30/2015	1 Estimated- SEE NOTE	\$100.00	\$0.00
XX-XXX6725	EXCISE	09/30/2015	1 Estimated- SEE NOTE	\$100.00	\$0.00
XX-XXX6725	EXCISE	12/31/2015	1 Estimated- SEE NOTE	\$100.00	\$0.00
XX-XXX6725	EXCISE	03/31/2016	1 Estimated- SEE NOTE	\$100.00	\$0.00
XX-XXX6725	EXCISE	06/30/2016	1 Estimated- SEE NOTE	\$100.00	\$0.00
XX-XXX6725	MISC PEN	12/31/2017	11/12/2018	\$0.00	\$4,742.54
				\$1,100.00	\$4,742.54

Penalty to date of petition on unsecured general claims (including interest thereon) \$79,438.78

Total Amount of Unsecured General Claims:	\$85,281.32
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EXHIBIT “FE-3”

Fill in this information to identify the case:

Debtor 1	HIGHLAND CAPITAL MANAGEMENT L P
Debtor 2 (Spouse, if filing)	
United States Bankruptcy Court for the:	NORTHERN District of TEXAS
Case number	19-34054-SGJ11

Official Form 410

Proof of Claim

04/19

Read the instructions before filling out this form. This form is for making a claim for payment in a bankruptcy case. Do not use this form to make a request for payment of an administrative expense. Make such a request according to 11 U.S.C. § 503.

Filers must leave out or redact information that is entitled to privacy on this form or on any attached documents. Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, judgments, mortgages, and security agreements. **Do not send original documents;** they may be destroyed after scanning. If the documents are not available, explain in an attachment.

A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, or both. 18 U.S.C. §§ 152, 157, and 3571.

Fill in all the information about the claim as of the date the case was filed. That date is on the notice of bankruptcy (Form 309) that you received.

Part 1: Identify the Claim

1. Who is the current creditor?	Department of Treasury - Internal Revenue Service Name of the current creditor (the person or entity to be paid for this claim) Other names the creditor used with the debtor _____		
2. Has this claim been acquired from someone else?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. From whom? _____		
3. Where should notices and payments to the creditor be sent? Federal Rule of Bankruptcy Procedure (FRBP) 2002(g)	Where should notices to the creditor be sent? Internal Revenue Service Name _____ P.O. Box 7346 Number Street _____ Philadelphia PA 19101-7346 City State ZIP Code _____ Contact phone 1-800-973-0424 Contact email _____ Creditor Number: 18833095	Where should payments to the creditor be sent? (if different) Internal Revenue Service Name _____ 1100 Commerce St, M/S MC5027DAL Number Street _____ Dallas TX 75242 City State ZIP Code _____ Contact phone 214 413-5327 Contact email faye.g.garrett@irs.gov	
Uniform claim identifier for electronic payments in chapter 13 (if you use one): -----			
4. Does this claim amend one already filed?	<input type="checkbox"/> No <input checked="" type="checkbox"/> Yes. Claim number on court claims registry (if known) 5 Filed on 02/13/2020 MM / DD / YYYY		
5. Do you know if anyone else has filed a proof of claim for this claim?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Who made the earlier filing? _____		



Part 2: Give Information About the Claim as of the Date the Case Was Filed

6. Do you have any number you use to identify the debtor? No Yes. Last 4 digits of the debtor's account or any number you use to identify the debtor: See Attachment _____

7. How much is the claim? \$ 92,076.39. Does this amount include interest or other charges?

No
 Yes. Attach statement itemizing interest, fees, expenses, or other charges required by Bankruptcy Rule 3001(c)(2)(A).

8. What is the basis of the claim? Examples: Goods sold, money loaned, lease, services performed, personal injury or wrongful death, or credit card.
 Attach redacted copies of any documents supporting the claim required by Bankruptcy Rule 3001(c).
 Limit disclosing information that is entitled to privacy, such as health care information.

Taxes _____

9. Is all or part of the claim secured? No
 Yes. The claim is secured by a lien on property.

Nature of property:

Real estate. If the claim is secured by the debtor's principal residence, file a *Mortgage Proof of Claim Attachment* (Official Form 410-A) with this *Proof of Claim*.
 Motor vehicle
 Other. Describe: *All of debtor(s) right, title and interest to property - 26 U.S.C. §6321.

Basis for perfection:

Attach redacted copies of documents, if any, that show evidence of perfection of a security interest (for example, a mortgage, lien, certificate of title, financing statement, or other document that shows the lien has been filed or recorded.)

Value of property: \$ _____

Amount of the claim that is secured: \$ _____

Amount of the claim that is unsecured: \$ _____ (The sum of the secured and unsecured amounts should match the amount in line 7.)

Amount necessary to cure any default as of the date of the petition: \$ _____

Annual Interest Rate (when case was filed) _____ %

Fixed
 Variable

10. Is this claim based on a lease? No
 Yes. **Amount necessary to cure any default as of the date of the petition.** \$ _____

11. Is this claim subject to a right of setoff? No
 Yes. Identify the property: See Attachment _____

<p>12. Is all or part of the claim entitled to priority under 11 U.S.C. § 507(a)?</p> <p>A claim may be partly priority and partly nonpriority. For example, in some categories, the law limits the amount entitled to priority.</p>	<table border="0"> <tr> <td><input type="checkbox"/> No</td> <td style="width: 10px;"></td> <td style="width: 10px;"></td> </tr> <tr> <td><input checked="" type="checkbox"/> Yes. Check one:</td> <td></td> <td></td> </tr> <tr> <td colspan="3"> <input type="checkbox"/> Domestic support obligations (including alimony and child support) under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B). \$ _____</td> </tr> <tr> <td colspan="3"> <input type="checkbox"/> Up to \$3,025* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use. 11 U.S.C. § 507(a)(7). \$ _____</td> </tr> <tr> <td colspan="3"> <input type="checkbox"/> Wages, salaries, or commissions (up to \$13,650*) earned within 180 days before the bankruptcy petition is filed or the debtor's business ends, whichever is earlier. 11 U.S.C. § 507(a)(4). \$ _____</td> </tr> <tr> <td colspan="3"> <input checked="" type="checkbox"/> Taxes or penalties owed to governmental units. 11 U.S.C. § 507(a)(8). \$ 6,571.07</td> </tr> <tr> <td colspan="3"> <input type="checkbox"/> Contributions to an employee benefit plan. 11 U.S.C. § 507(a)(5). \$ _____</td> </tr> <tr> <td colspan="3"> <input type="checkbox"/> Other. Specify subsection of 11 U.S.C. § 507(a)(_____) that applies. \$ _____</td> </tr> </table>	<input type="checkbox"/> No			<input checked="" type="checkbox"/> Yes. Check one:			<input type="checkbox"/> Domestic support obligations (including alimony and child support) under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B). \$ _____			<input type="checkbox"/> Up to \$3,025* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use. 11 U.S.C. § 507(a)(7). \$ _____			<input type="checkbox"/> Wages, salaries, or commissions (up to \$13,650*) earned within 180 days before the bankruptcy petition is filed or the debtor's business ends, whichever is earlier. 11 U.S.C. § 507(a)(4). \$ _____			<input checked="" type="checkbox"/> Taxes or penalties owed to governmental units. 11 U.S.C. § 507(a)(8). \$ 6,571.07			<input type="checkbox"/> Contributions to an employee benefit plan. 11 U.S.C. § 507(a)(5). \$ _____			<input type="checkbox"/> Other. Specify subsection of 11 U.S.C. § 507(a)(_____) that applies. \$ _____		
<input type="checkbox"/> No																									
<input checked="" type="checkbox"/> Yes. Check one:																									
<input type="checkbox"/> Domestic support obligations (including alimony and child support) under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B). \$ _____																									
<input type="checkbox"/> Up to \$3,025* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use. 11 U.S.C. § 507(a)(7). \$ _____																									
<input type="checkbox"/> Wages, salaries, or commissions (up to \$13,650*) earned within 180 days before the bankruptcy petition is filed or the debtor's business ends, whichever is earlier. 11 U.S.C. § 507(a)(4). \$ _____																									
<input checked="" type="checkbox"/> Taxes or penalties owed to governmental units. 11 U.S.C. § 507(a)(8). \$ 6,571.07																									
<input type="checkbox"/> Contributions to an employee benefit plan. 11 U.S.C. § 507(a)(5). \$ _____																									
<input type="checkbox"/> Other. Specify subsection of 11 U.S.C. § 507(a)(_____) that applies. \$ _____																									

* Amounts are subject to adjustment on 4/01/22 and every 3 years after that for cases begun on or after the date of adjustment.

Part 3: Sign Below

**The person completing this proof of claim must sign and date it.
FRBP 9011(b).**

If you file this claim electronically, FRBP 5005(a)(2) authorizes courts to establish local rules specifying what a signature is.

**A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, or both.
18 U.S.C. §§ 152, 157, and 3571.**

Check the appropriate box:

- I am the creditor.
- I am the creditor's attorney or authorized agent.
- I am the trustee, or the debtor, or their authorized agent. Bankruptcy Rule 3004.
- I am a guarantor, surety, endorser, or other codebtor. Bankruptcy Rule 3005.

I understand that an authorized signature on this *Proof of Claim* serves as an acknowledgment that when calculating the amount of the claim, the creditor gave the debtor credit for any payments received toward the debt.

I have examined the information in this *Proof of Claim* and have a reasonable belief that the information is true and correct.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on date 07/07/2021
MM / DD / YYYY

/s/ FAYE COPPLE

Signature

Print the name of the person who is completing and signing this claim:

Name	FAYE	COPPLE
	First name	Middle name
Title	Bankruptcy Specialist	
Company	Internal Revenue Service	
	Identify the corporate servicer as the company if the authorized agent is a servicer.	
Address	1100 Commerce St, M/S MC5027DAL	
	Number Street	
	Dallas	TX
	City	ZIP Code
Contact phone	214 413-5327	Email
	faye.g.garrett@irs.gov	

Proof of Claim for Internal Revenue Taxes

Department of the Treasury/Internal Revenue Service

In the Matter of: HIGHLAND CAPITAL MANAGEMENT L P

300 CRESCENT COURT
SUITE 700
DALLAS, TX 75201



Form 410
Attachment

Case Number
19-34054-SGJ11

Type of Bankruptcy Case
CHAPTER 11

Date of Petition
10/16/2019

Amendment No. 3 to Proof of Claim dated 02/13/2020

The United States has the right of setoff or counterclaim. However, this determination is based on available data and is not intended to waive any right to setoff against this claim debts owed to this debtor by this or any other federal agency. All rights of setoff are preserved and will be asserted to the extent lawful.

Unsecured Priority Claims		under section 507(a)(8) of the Bankruptcy Code				
<i>Taxpayer ID</i>	<i>Number</i>	<i>Kind of Tax</i>	<i>Tax Period</i>	<i>Date Tax Assessed</i>	<i>Tax Due</i>	<i>Interest to Petition Date</i>
XX-XXX6725		EXCISE	06/30/2015	01/04/2021	\$530.40	\$123.82
XX-XXX6725		EXCISE	09/30/2016	1 1-ESTIMATED-SEE NOTE	\$100.00	\$0.00
XX-XXX6725		EXCISE	12/31/2016	1 1-ESTIMATED-SEE NOTE	\$100.00	\$0.00
XX-XXX6725		EXCISE	03/31/2017	1 1-ESTIMATED-SEE NOTE	\$100.00	\$0.00
XX-XXX6725		EXCISE	06/30/2017	04/16/2023	\$492.68	\$69.38
XX-XXX6725		EXCISE	09/30/2017	1 1-ESTIMATED-SEE NOTE	\$100.00	\$0.00
XX-XXX6725		EXCISE	12/31/2017	1 1-ESTIMATED-SEE NOTE	\$100.00	\$0.00
XX-XXX6725		EXCISE	03/31/2018	1 1-ESTIMATED-SEE NOTE	\$100.00	\$0.00
XX-XXX6725		MISC PEN	03/31/2018	1 1-ESTIMATED-SEE NOTE	\$100.00	\$0.00
XX-XXX6725		MISC PEN	06/30/2018	1 1-ESTIMATED-SEE NOTE	\$100.00	\$0.00
XX-XXX6725		MISC PEN	09/30/2018	1 1-ESTIMATED-SEE NOTE	\$100.00	\$0.00
XX-XXX6725		EXCISE	09/30/2018	1 1-ESTIMATED-SEE NOTE	\$599.89	\$32.58
XX-XXX6725		EXCISE	12/31/2018	1 1-ESTIMATED-SEE NOTE	\$599.89	\$24.15
XX-XXX6725		MISC PEN	12/31/2018	1 1-ESTIMATED-SEE NOTE	\$100.00	\$0.00
XX-XXX6725		MISC PEN	03/31/2019	1 1-ESTIMATED-SEE NOTE	\$100.00	\$0.00
XX-XXX6725		EXCISE	03/31/2019	1 1-ESTIMATED-SEE NOTE	\$599.89	\$15.08
XX-XXX6725		MISC PEN	06/30/2019	1 1-ESTIMATED-SEE NOTE	\$100.00	\$0.00
XX-XXX6725		EXCISE	09/30/2019	1 1-ESTIMATED-SEE NOTE	\$1,788.50	\$0.00
XX-XXX6725		MISC PEN	09/30/2019	1 1-ESTIMATED-SEE NOTE	\$100.00	\$0.00
XX-XXX6725		EXCISE	12/31/2019	1 1-ESTIMATED-SEE NOTE	\$294.81	\$0.00
XX-XXX6725		MISC PEN	12/31/2019	1 1-ESTIMATED-SEE NOTE	\$100.00	\$0.00
					\$6,306.06	\$265.01

Total Amount of Unsecured Priority Claims:

\$6,571.07

Unsecured General Claims

Continued from Page 1

<i>Taxpayer ID Number</i>	<i>Kind of Tax</i>	<i>Tax Period</i>	<i>Date Tax Assessed</i>	<i>Tax Due</i>	<i>Interest to Petition Date</i>
XX-XXX6725	EXCISE	12/31/2013	1 1-ESTIMATED-SEE NOTE	\$100.00	\$0.00
XX-XXX6725	EXCISE	03/31/2014	1 1-ESTIMATED-SEE NOTE	\$100.00	\$0.00
XX-XXX6725	EXCISE	06/30/2014	1 1-ESTIMATED-SEE NOTE	\$100.00	\$0.00
XX-XXX6725	EXCISE	09/30/2014	1 1-ESTIMATED-SEE NOTE	\$100.00	\$0.00
XX-XXX6725	EXCISE	12/31/2014	1 1-ESTIMATED-SEE NOTE	\$100.00	\$0.00
XX-XXX6725	EXCISE	03/31/2015	1 1-ESTIMATED-SEE NOTE	\$100.00	\$0.00
XX-XXX6725	EXCISE	09/30/2015	1 1-ESTIMATED-SEE NOTE	\$100.00	\$0.00
XX-XXX6725	EXCISE	12/31/2015	1 1-ESTIMATED-SEE NOTE	\$100.00	\$0.00
XX-XXX6725	EXCISE	03/31/2016	04/26/2021	\$0.00	\$0.00
XX-XXX6725	EXCISE	06/30/2016	1 1-ESTIMATED-SEE NOTE	\$100.00	\$0.00
XX-XXX6725	MISC PEN	12/31/2017	11/12/2018	<u>\$0.00</u>	<u>\$4,742.54</u>
				\$900.00	\$4,742.54

Penalty to date of petition on unsecured priority claims (including interest thereon) \$424.00

Penalty to date of petition on unsecured general claims (including interest thereon) \$79,438.78

Total Amount of Unsecured General Claims:

\$85,505.32

1 LIABILITY IS ESTIMATED BASED ON AVAILABLE INFORMATION BECAUSE THE RETURN HAS NOT BEEN FILED. THIS CLAIM MAY BE AMENDED AS NECESSARY AFTER THE DEBTOR FILES THE RETURN OR PROVIDES OTHER REQUIRED INFORMATION.

EXHIBIT “FE-4”

Claim #252 Date Filed: 10/6/2021

Fill in this information to identify the case:

Debtor 1	HIGHLAND CAPITAL MANAGEMENT L P
Debtor 2 (Spouse, if filing)	
United States Bankruptcy Court for the:	NORTHERN District of TEXAS
Case number	19-34054-SGJ11

Official Form 410**Proof of Claim**

04/19

Read the instructions before filling out this form. This form is for making a claim for payment in a bankruptcy case. Do not use this form to make a request for payment of an administrative expense. Make such a request according to 11 U.S.C. § 503.

Filers must leave out or redact information that is entitled to privacy on this form or on any attached documents. Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, judgments, mortgages, and security agreements. **Do not send original documents;** they may be destroyed after scanning. If the documents are not available, explain in an attachment.

A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, or both. 18 U.S.C. §§ 152, 157, and 3571.

Fill in all the information about the claim as of the date the case was filed. That date is on the notice of bankruptcy (Form 309) that you received.

Part 1: Identify the Claim

1. Who is the current creditor?	Department of Treasury - Internal Revenue Service Name of the current creditor (the person or entity to be paid for this claim)		
	Other names the creditor used with the debtor _____		
2. Has this claim been acquired from someone else?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. From whom? _____		
3. Where should notices and payments to the creditor be sent? Federal Rule of Bankruptcy Procedure (FRBP) 2002(g)	Where should notices to the creditor be sent? Internal Revenue Service Name P.O. Box 7346 Number Street Philadelphia PA 19101-7346 City State ZIP Code Contact phone 1-800-973-0424 Contact email _____ Creditor Number: 18833095	Where should payments to the creditor be sent? (if different) Internal Revenue Service Name 1100 Commerce St, M/S MC5027DAL Number Street Dallas TX 75242 City State ZIP Code Contact phone 214 413-5327 Contact email faye.g.garrett@irs.gov	
	Uniform claim identifier for electronic payments in chapter 13 (if you use one): -----		
4. Does this claim amend one already filed?	<input type="checkbox"/> No <input checked="" type="checkbox"/> Yes. Claim number on court claims registry (if known) 5 Filed on 02/13/2020 MM / DD / YYYY		
5. Do you know if anyone else has filed a proof of claim for this claim?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Who made the earlier filing? _____		



19340542110060000000000000000002

Part 2: Give Information About the Claim as of the Date the Case Was Filed

<p>6. Do you have any number you use to identify the debtor? <input type="checkbox"/> No <input checked="" type="checkbox"/> Yes. Last 4 digits of the debtor's account or any number you use to identify the debtor: See Attachment _____</p> <p>7. How much is the claim? \$_____ 86,793.98. Does this amount include interest or other charges? <input type="checkbox"/> No <input checked="" type="checkbox"/> Yes. Attach statement itemizing interest, fees, expenses, or other charges required by Bankruptcy Rule 3001(c)(2)(A).</p> <p>8. What is the basis of the claim? Examples: Goods sold, money loaned, lease, services performed, personal injury or wrongful death, or credit card. Attach redacted copies of any documents supporting the claim required by Bankruptcy Rule 3001(c). Limit disclosing information that is entitled to privacy, such as health care information.</p> <p>Taxes _____</p> <p>9. Is all or part of the claim secured? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. The claim is secured by a lien on property. Nature of property: <input type="checkbox"/> Real estate. If the claim is secured by the debtor's principal residence, file a <i>Mortgage Proof of Claim Attachment</i> (Official Form 410-A) with this <i>Proof of Claim</i>. <input type="checkbox"/> Motor vehicle <input type="checkbox"/> Other. Describe: *All of debtor(s) right, title and interest to property - 26 U.S.C. §6321.</p> <p>Basis for perfection: _____ Attach redacted copies of documents, if any, that show evidence of perfection of a security interest (for example, a mortgage, lien, certificate of title, financing statement, or other document that shows the lien has been filed or recorded.)</p> <p>Value of property: \$_____</p> <p>Amount of the claim that is secured: \$_____</p> <p>Amount of the claim that is unsecured: \$_____ (The sum of the secured and unsecured amounts should match the amount in line 7.)</p> <p>Amount necessary to cure any default as of the date of the petition: \$_____</p> <p>Annual Interest Rate (when case was filed) _____ % <input type="checkbox"/> Fixed <input type="checkbox"/> Variable</p> <p>10. Is this claim based on a lease? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Amount necessary to cure any default as of the date of the petition. \$_____</p> <p>11. Is this claim subject to a right of setoff? <input type="checkbox"/> No <input checked="" type="checkbox"/> Yes. Identify the property: See Attachment _____</p>
--

12. Is all or part of the claim entitled to priority under 11 U.S.C. § 507(a)?

A claim may be partly priority and partly nonpriority. For example, in some categories, the law limits the amount entitled to priority.

No	Amount entitled to priority
<input checked="" type="checkbox"/> Yes. Check one:	
<input type="checkbox"/> Domestic support obligations (including alimony and child support) under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B).	\$ _____
<input type="checkbox"/> Up to \$3,025* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use. 11 U.S.C. § 507(a)(7).	\$ _____
<input type="checkbox"/> Wages, salaries, or commissions (up to \$13,650*) earned within 180 days before the bankruptcy petition is filed or the debtor's business ends, whichever is earlier. 11 U.S.C. § 507(a)(4).	\$ _____
<input checked="" type="checkbox"/> Taxes or penalties owed to governmental units. 11 U.S.C. § 507(a)(8).	\$ 1,951.69
<input type="checkbox"/> Contributions to an employee benefit plan. 11 U.S.C. § 507(a)(5).	\$ _____
<input type="checkbox"/> Other. Specify subsection of 11 U.S.C. § 507(a)(_____) that applies.	\$ _____

* Amounts are subject to adjustment on 4/01/22 and every 3 years after that for cases begun on or after the date of adjustment.

Part 3: Sign Below

**The person completing this proof of claim must sign and date it.
FRBP 9011(b).**

If you file this claim electronically, FRBP 5005(a)(2) authorizes courts to establish local rules specifying what a signature is.

**A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, or both.
18 U.S.C. §§ 152, 157, and 3571.**

Check the appropriate box:

- I am the creditor.
- I am the creditor's attorney or authorized agent.
- I am the trustee, or the debtor, or their authorized agent. Bankruptcy Rule 3004.
- I am a guarantor, surety, endorser, or other codebtor. Bankruptcy Rule 3005.

I understand that an authorized signature on this *Proof of Claim* serves as an acknowledgment that when calculating the amount of the claim, the creditor gave the debtor credit for any payments received toward the debt.

I have examined the information in this *Proof of Claim* and have a reasonable belief that the information is true and correct.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on date 10/06/2021
MM / DD / YYYY

/s/ FAYE COPPLE

Signature

Print the name of the person who is completing and signing this claim:

Name	FAYE	COPPLE
	First name	Middle name
Title	Bankruptcy Specialist	
Company	Internal Revenue Service	
	Identify the corporate servicer as the company if the authorized agent is a servicer.	
Address	1100 Commerce St, M/S MC5027DAL	
	Number Street	
	Dallas	TX
	City	State
Contact phone	214 413-5327	Email
	faye.g.garrett@irs.gov	

Proof of Claim for Internal Revenue Taxes



Form 410
Attachment

Department of the Treasury/Internal Revenue Service

In the Matter of: HIGHLAND CAPITAL MANAGEMENT L P

100 CRESCENT COURT
SUITE 1850
DALLAS, TX 75201

Amendment No. 5 to Proof of Claim dated 02/13/2020

The United States has the right of setoff or counterclaim. However, this determination is based on available data and is not intended to waive any right to setoff against this claim debts owed to this debtor by this or any other federal agency. All rights of setoff are preserved and will be asserted to the extent lawful.

Case Number
19-34054-SGJ11
Type of Bankruptcy Case
CHAPTER 11

Date of Petition
10/16/2019

Unsecured Priority Claims		under section 507(a)(8) of the Bankruptcy Code			
<i>Taxpayer ID</i>					
<i>Number</i>	<i>Kind of Tax</i>	<i>Tax Period</i>	<i>Date Tax Assessed</i>	<i>Tax Due</i>	<i>Interest to Petition Date</i>
XX-XXX6725	EXCISE	06/30/2015	01/04/2021	\$530.40	\$123.82
XX-XXX6725	EXCISE	06/30/2016	10/11/2021	\$564.20	\$171.21
XX-XXX6725	EXCISE	06/30/2017	02/08/2021	\$492.68	\$69.38
				\$1,587.28	\$364.41

Total Amount of Unsecured Priority Claims: \$1,951.69

Unsecured General Claims					
<i>Taxpayer ID</i>					
<i>Number</i>	<i>Kind of Tax</i>	<i>Tax Period</i>	<i>Date Tax Assessed</i>	<i>Tax Due</i>	<i>Interest to Petition Date</i>
XX-XXX6725	MISC PEN	12/31/2017	11/12/2018	\$0.00	\$4,742.54
				\$0.00	\$4,742.54

Penalty to date of petition on unsecured priority claims (including interest thereon) \$660.97

Penalty to date of petition on unsecured general claims (including interest thereon) \$79,438.78

Total Amount of Unsecured General Claims: \$84,842.29